

2006/07 Volunteer Coordinators Manual

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PROGRAM OVERVIEW

Franchise Tax Board and the Internal Revenue Service jointly administer two volunteer programs: Volunteer Income Tax Assistance (VITA), and Tax Counseling for the Elderly (TCE). The objective of these two programs is to help individuals in the targeted groups prepare their state and federal personal income tax returns for free.

Volunteer Income Tax Assistance History

The Internal Revenue Service started the Volunteer Income Tax Assistance program in the 1960s as part of a national effort to increase its public service. The Franchise Tax Board implemented the Volunteer Tax Assistance Program (VTAP) for the 1977 filing season. While VITA and VTAP were closely coordinated, they were generally viewed as separate programs. In 1988, VITA became a joint FTB/IRS program and FTB dropped its reference to the VTAP program.

The objective of VITA is to provide free, easily accessible assistance to individuals with limited incomes who either need help to accurately prepare their income tax returns to get back their withholding (where they have no filing requirement) or, have such a simple tax return that the services of paid professionals are not warranted.

In California, the FTB and IRS recruit VITA partner/site coordinators. These partner/site coordinators recruit volunteers, schedule FTB and IRS training, provide training and service locations, schedule volunteer work hours, publicize their program, and keep statistics about the service provided. In some areas, the IRS and FTB is the VITA partner/site coordinator.

Tax Counseling for the Elderly History

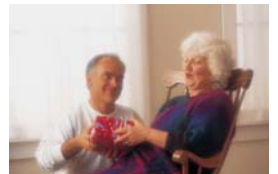
In 1979, the IRS implemented Tax Counseling for the Elderly. This program provides tax assistance targeted to the needs of the older taxpayer.

Like VITA, this program is coordinated jointly by the FTB and IRS. The major differences between TCE and VITA are the focus, (senior citizens versus low income) and the funding; volunteers in the TCE program receive limited reimbursement from the IRS national office for travel and supply expenses; VITA volunteers receive no reimbursement. In California, the American Association of Retired Persons (AARP) is the major TCE partner/site coordinator. AARP refers to their program as Tax-Aide.

VITA



TCE



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Scope of the Program



VITA and TCE
together
prepared tax
returns for
over 164,734
taxpayers last
filing season!

Scope of the VITA and TCE Programs

The objective of VITA and TCE is to provide help with form preparation. The volunteer's role is to prepare the state and federal tax returns and to answer questions related to completing a return or schedule. The assistance is generally available from January 15 through April 15. In all cases, it must be provided free of charge. Neither the volunteers nor the partners/site coordinators may accept the tax return on behalf of the FTB or the IRS, or mail the return for the taxpayer.

Activities and Components of VITA/TCE

The combined volunteer program, VITA/TCE, has 10 activities or areas of concern.

- * Organization and contacts
- * Planning and administration
- * Recruiting partners/site coordinators and volunteers
- * Partner/site coordinator and site coordination
- * Training the trainers and volunteers
- * Publicizing the availability of help
- * Recognizing volunteers and partner/site coordinators
- * Program evaluation
- * Record keeping and reports
- * Support for volunteers and volunteer program coordinators

And because of differences in training and procedures, it has four components:

VITA - general VITA volunteers and partner/site coordinators.

TCE - all TCE volunteers and partners/site coordinators except American Association of Retired Persons (**AARP**).

AARP - The American Association of Retired Persons' involvement in the TCE program (frequently referred to as the Tax- Aide Program).

Military VITA - all Military Volunteers and Partners/site coordinators.

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All of the program activities are conducted jointly by the FTB and the IRS for all of the program components. This manual lays out the general responsibilities of the FTB, the IRS and the partner/site coordinators with regard to each of the activities and components.

Military

The Military VITA program is coordinated by the FTB military VITA coordinator from the Public Education Team. Field office VPC's do not have any responsibilities for the Military VITA program. Should you receive a contact about Military VITA please refer to the contacts below.

For more information regarding the Military VITA program contact:

((****))
((****))
((****))
((****))
((****))

((****))
((****))
((****))
((****))
((****))

***Military
VITA***



We had a total of 38 VITA Military sites throughout California for the 2005/06 filing season.

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ORGANIZATION AND CONTACTS SECTION

This section will help you understand how the volunteer program is organized and will give you contacts for our joint partners.

VITA/TCE is coordinated and managed jointly by the Franchise Tax Board, the Internal Revenue Service and The Partner/Site Coordinator. It is very important that you work together with your local IRS coordinator and local partner/site coordinators, including your local AARP coordinator.

FTB has five field office coordinators, the IRS is divided into five districts, and the partner/site coordinator is one of the 450 organizations or individuals who has assumed the responsibility for this program within a designated area.

Since the boundaries for FTB and IRS do not correspond, you may have to coordinate with more than one IRS district. Refer to the chart at the end of this section, "FTB/IRS Configurations" which shows the boundaries for the FTB and IRS districts. You will have to coordinate the program with all of the partners/site coordinators in your area.

This section explains how VITA/TCE is organized within FTB and IRS and the address and telephone numbers of the contacts. Because of the large number of partners/site coordinators involved in the program, a general description is included. The exception is AARP. Because AARP is a statewide partner, the structure and contacts for that organization are discussed in detail.

Franchise Tax Board

At Franchise Tax Board, VITA/TCE is administered by the Public Education Team within the Professional Resources and Education Section and by volunteer program coordinators in selected field offices.

The Public Education Team

Located at Central Office, the Public Education Team is responsible for:

- * Establishing policies and procedures.
- * Developing training concepts and materials.
- * Training trainers.
- * Evaluating the program.
- * Coordinating the program on a statewide level with field office volunteer program coordinators and at the national, regional and statewide level with the IRS, AARP, and other major partners/site coordinators.

The responsibility for managing the volunteer program on a statewide level is assigned to ((****)), statewide volunteer program coordinator.



FTB
IRS
AARP
Sponsors

There are 4 major players within the Volunteer Program:

- FTB
- IRS
- AARP (TaxAide)
- Sponsor/Site Coordinators



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*FTB
Statwide
Contacts*

The Public Education Team

Manager

Public Education Team

Professional Resources and Education Section

((****))

((****))

Statewide Volunteer Program Coordinator

((****))

((****))

((****))

Military Coordinator

((****))

((****))

((****))

((****))

HRA Coordinator/Regional VITA VPC

((****))

((****))

Regional VITA VPC

((****))

((****))

Support

((****))

((****))

Public Education Team mailing address:

((****))

((****))

((****))

((****))

Offices

Franchise Tax Board has five volunteer program coordinators (VPC's) who are responsible for managing the VITA/TCE program in his or her area.

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Volunteer Program Coordinator Responsibilities

As the local volunteer program coordinator, your responsibilities include working with your IRS counterpart to:

- * Recruit local partners/site coordinators
- * Schedule volunteer training classes
- * Gather statistics and other required information from the volunteers and partners/site coordinators
- * Maintain quality control
- * Provide volunteer recognition

In addition, you are responsible for:

- * Providing training on state tax return preparation to the volunteers
- * Ordering state training materials
- * Implementing the policies and procedures established by the Public Education Team



VPC
Duties

As the Volunteer Program Coordinator you will have many responsibilities.

FRANCHISE TAX BOARD VOLUNTEER PROGRAM COORDINATORS

Field Office	Mail Stop	Volunteer Program Coordinator	Address	Phone Number	Fax Number
Bakersfield Fresno	L16	((****))	300 S. Spring St Ste 5704 Los Angeles CA 90013-1204	((****))	((****))
Long Beach Los Angeles	L16	((****))	300 S. Spring St Ste 5704 Los Angeles CA 90013-1204	((****))	((****))
Burbank Ventura	L16	((****))	300 S. Spring St Ste 5704 Los Angeles CA 90013-1204	((****))	((****))
San Jose Sacramento Stockton	L9	((****))	3321 Power Inn Rd Ste 250 Sacramento, CA 95826	((****))	((****))
Oakland San Francisco Santa Rosa	L8	((****))	1515 Clay Street Ste 3N-305 Oakland CA 94612-2019	((****))	((****))
San Bernardino	L20	((****))	600 W Santa Ana Blvd Ste 300 Santa Ana CA 92701	((****))	((****))
San Diego	L20	((****))	600 W Santa Ana Blvd Ste 300 Santa Ana CA 92701	((****))	((****))
Santa Ana	L20	((****))	600 W Santa Ana Blvd Ste 300 Santa Ana CA 92701	((****))	((****))

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Department of the Treasury
Internal Revenue Service



**IRS
Partners**

You should work closely with your local IRS coordinator.

Below you will find the names and addresses of each IRS coordinator.

Internal Revenue Service

The IRS administers VITA/TCE through volunteer and education coordinators also known as SPEC (*Stakeholder, Partnerships, Education & Communication*)

Coordinators in each district:

- * Sacramento Territory
- * San Jose Territory
- * Oakland Territory
- * San Diego Territory and
- * Los Angeles Territory

In addition, San Jose, Los Angeles, and San Diego Territories have local IRS VITA area managers, who are responsible for a section of their districts (usually divided by counties). These area managers are located in local rather than district IRS offices.

In those districts that use area managers, you will work with both the SPEC coordinator and the area managers. Remember, all activities should be a joint IRS/FTB effort.

IRS SPEC Coordinators

The IRS Coordinator is responsible for managing VITA/TCE within his or her district. Because the IRS does not have a statewide coordinator, the coordinator must coordinate his or her activities with the statewide VITA/TCE program coordinator and all of the VPCs within his or her IRS territory.

INTERNAL REVENUE SERVICE TAXPAYER EDUCATION COORDINATORS

District Office	IRS Name	Address	Phone Number
Oakland Territory	((***)	((***)	((***)
San Jose Territory	((***)	((***)	((***)
Los Angeles Territory	((***)	((***)	((***)
Sacramento Territory	((***)	((***)	((***)
San Diego Territory	((***)	((***)	((***)

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The Sponsor/Site Coordinator/Partner

Sponsor/Site Coordinators (*also called "Partners" by the IRS*) are recruited by FTB and IRS to organize and manage VITA or TCE in the partner/site coordinator's service area. The partner/site coordinator is responsible for recruiting volunteers, scheduling training, providing training and service locations, scheduling volunteer work hours, publicizing their program, and completing reports to track the amount of service they provide.

There are approximately 404 partner/site coordinators in the VITA/TCE program. The American Association of Retired Persons is the major TCE partner/site coordinator in California. In the combined VITA/TCE program, AARP has more sites than any other partner/site coordinator does.

The other partner/site coordinators are responsible for much smaller geographic areas. They can be government-funded programs or independent groups or organizations. For a list of the partner/site coordinators in your area, see the partner/site coordinator List at the end of this section. The Public Education Team provides this list at the beginning of each season based upon the prior year's program.

American Association of Retired Persons

On a national basis the AARP volunteer program is called Tax-Aid. In California, because it receives federal funding as a TCE partner/site coordinator, we refer to them as Tax Counseling for the Elderly or Tax-Aide.

For purposes of the volunteer program, AARP has five districts in California:

- * Sacramento
- * San Francisco
- * San Jose
- * Los Angeles
- * Laguna Niguel

The boundaries for the AARP districts are the same as the IRS boundaries. Since these districts do not have the same boundaries as FTB, you may have to coordinate with more than one AARP district.

Each AARP district has area coordinators who are responsible for one or more counties. In addition, coordinators generally have a volunteer staff responsible for recruitment, publicity, and training.

The regional coordinator generally coordinates with the Public Education Team. Depending on the task, you may be working with the Area Coordinator, or another volunteer assigned with a specific, district-wide responsibility.

In some districts AARP takes responsibility for training its own volunteers. Instructors attend joint IRS/FTB Instructor Workshops. Statistics and other program documents are collected by the five AARP coordinators who send copies to the AARP national office, FTB, and IRS.

The Sponsor



The Volunteer Program had approx 404 hard working sponsor/site coordinators during the 2005/06 filing season.



You should also contact your local AARP coordinator and work closely with him/her.

You will find that your local AARP/TaxAide coordinator will be a large help with keeping the TCE sites updated and correct.

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AARP COORDINATORS

District	Coordinator Name	Address	Phone Number	E-Mail Address
Sacramento Area 1	((****))	((****))	((****))	((****))
San Francisco Area 2	((****))		((****))	((****))
San Jose Area 3	((****))	((****))	((****))	((****))
Los Angeles Area 4	((****))	((****))	((****))	((****))
Laguna Niguel Area 5	((****))	((****))	((****))	((****))

Government & Independent



Government Funded Programs

In many instances the partner/site coordinator is a federal, state and/or locally funded program which has volunteers (or paid staff) who provide a service to one of the VITA/TCE target groups. These partner/site coordinators have their own clients, and their own methods of publicizing their programs. They rely on the FTB and IRS primarily for training. In return, they are willing to provide statistics about the service provided. These partner/site coordinators have a vested interest in the quality of the service and generally have their own quality review procedures. Since their funding is based on the amount of service they provide to their target group, they are proactive about being involved in the VITA/TCE program. For this same reason, they are generally not interested in helping individuals outside their target clientele.

Included in this group are information and referral centers for the elderly, the low income, the handicapped, and self-help centers for the non-English speaking.

Independents

Some organizations are willing to organize a program and recruit partner/site coordinators specifically for the VITA or TCE program. Examples of this type of partner/site coordinator are churches and colleges. These partner/site coordinators generally need more assistance in site management, quality review, and publicity. And many of them must be actively recruited every year for ongoing participation.

These partner/site coordinators will generally help anyone who comes to their site. However, because of where their sites are located, often at the church or at the college, they tend to have their own target populations.

Partner/Site Coordinator List

This list shows last years VITA/TCE partner/site coordinators for your area. When you receive the updated list from the Public Education Team, insert it in this section.

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Planning and Administration Section

PLANNING AND ADMINISTRATION

Planning and administration is essential for an effective joint VITA/TCE program. The primary planning tools are meetings and the critical date list or calendar. The administrative tools are this manual and the joint VITA/TCE letterhead.

Meetings

Planning meetings are held on both the statewide and local levels.

Statewide Meetings

The Public Education Team holds statewide planning meetings with the IRS Coordinators and the FTB field offices.

FTB VPCs - In the fall, a joint planning/kick-off meeting is held with the Public Education Team staff, volunteer program coordinators and backups, and field office managers.

District Meetings

In addition, it is very important for you to meet and plan local VITA/TCE activities with IRS and AARP. Both the IRS and AARP will invite you and your backup to their kick-off meetings with their local coordinators. If your IRS Coordinator does not have local coordinators, he or she should schedule a planning meeting with you. If you do not hear from your local IRS or AARP coordinators by early October, call them and arrange a planning meeting.

Critical Date List and Calendar

To assist you in your planning, a calendar is provided in your binder and critical VPC duties and dates are listed throughout this manual. Review the critical dates carefully and plan ahead.

Keep in mind that you can always turn in your reports or requests early.

Meetings



You will probably be asked to attend AARP meetings and IRS meetings for your area.

Dates and Details

